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Counsel to Osceola County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE PATSY HEFFNER,
TAX COLLECTOR IN AND FOR OSCEOLA COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Patsy Heffner, Tax Collector in and for Osceola County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Patsy Heffner, Tax Collector in and for Osceola County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at

Kissimmee, Osceola County, Florida, as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Katrina Scarborough who is the Property Appraiser in and for Osceola County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Patsy Heffner
Osceola County Tax Collector
2501 E. Irla Bronson Memorial Hwy.
Kissimmee, Florida 34744
Phone: (407) 742-4000
Fax: (407) 742-4036

Attorney:
Paul S. Bliley, Jr., Esquire
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6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009

Hon. Patsy Heffner, Tax Collector
In and for Osceola County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973

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pbliley@williamsmullen.com

Counsel for Tax Collector in and for Osceola County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

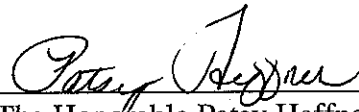
6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Osceola County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Katrina Scarborough, Property Appraiser in and for Osceola County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.



The Honorable Patsy Heffner
Osceola County Tax Collector

EXHIBIT B

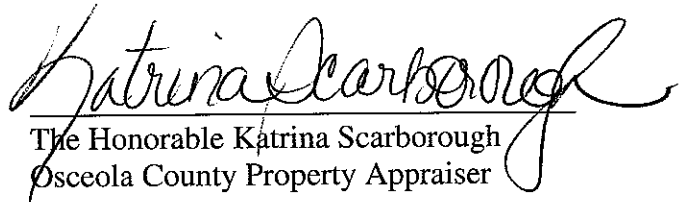
Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

EXHIBIT C

**Declaration of the Honorable Katrina Scarborough,
Property Appraiser in and for Osceola County, Florida.**

As the Property Appraiser in and for the Osceola County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Osceola County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.


The Honorable Katrina Scarborough
Osceola County Property Appraiser

 **GAIANA C. MARTINEZ**
Notary Public - State of Florida
My Commission Expires Jul 28, 2015
Commission # 0060464
Bonded Through National Notary Assn.

12345678910111213141516171819202122232425262728293031323334353637383940414243444546474849505152535455565758596061626364656667686970717273747576777879808182838485868788899091929394959697989910010110210310410510610710810911011111211311411511611711811912012112212312412512612712812913013113213313413513613713813914014114214314414514614714814915015115215315415515615715815916016116216316416516616716816917017117217317417517617717817918018118218318418518618718818919019119219319419519619719819920020120220320420520620720820921021121221321421521621721821922022122222322422522622722822923023123223323423523623723823924024124224324424524624724824925025125225325425525625725825926026126226326426526626726826927027127227327427527627727827928028128228328428528628728828929029129229329429529629729829930030130230330430530630730830931031131231331431531631731831932032132232332432532632732832933033133233333433533633733833934034134234334434534634734834935035135235335435535635735835936036136236336436536636736836937037137237337437537637737837938038138238338438538638738838939039139239339439539639739839940040140240340440540640740840941041141241341441541641741841942042142242342442542642742842943043143243343443543643743843944044144244344444544644744844945045145245345445545645745845946046146246346446546646746846947047147247347447547647747847948048148248348448548648748848949049149249349449549649749849950050150250350450550650750850951051151251351451551651751851952052152252352452552652752852953053153253353453553653753853954054154254354454554654754854955055155255355455555655755855956056156256356456556656756856957057157257357457557657757857958058158258358458558658758858959059159259359459559659759859960060160260360460560660760860961061161261361461561661761861962062162262362462562662762862963063163263363463563663763863964064164264364464564664764864965065165265365465565665765865966066166266366466566666766866967067167267367467567667767867968068168268368468568668768868969069169269369469569669769869970070170270370470570670770870971071171271371471571671771871972072172272372472572672772872973073173273373473573673773873974074174274374474574674774874975075175275375475575675775875976076176276376476576676776876977077177277377477577677777877978078178278378478578678778878979079179279379479579679779879980080180280380480580680780880981081181281381481581681781881982082182282382482582682782882983083183283383483583683783883984084184284384484584684784884985085185285385485585685785885986086186286386486586686786886987087187287387487587687787887988088188288388488588688788888989089189289389489589689789889990090190290390490590690790890991091191291391491591691791891992092192292392492592692792892993093193293393493593693793893994094194294394494594694794894995095195295395495595695795895996096196296396496596696796896997097197297397497597697797897998098198298398498598698798898999099199299399499599699799899910001001100210031004100510061007100810091010101110121013101410151016101710181019102010211022102310241025102610271028102910301031103210331034103510361037103810391040104110421043104410451046104710481049105010511052105310541055105610571058105910601061106210631064106510661067106810691070107110721073107410751076107710781079108010811082108310841085108610871088108910901091109210931094109510961097109810991100110111021103110411051106110711081109111011111112111311141115111611171118111911201121112211231124112511261127112811291130113111321133113411351136113711381139114011411142114311441145114611471148114911501151115211531154115511561157115811591160116111621163116411651166116711681169117011711172117311741175117611771178117911801181118211831184118511861187118811891190119111921193119411951196119711981199120012011202120312041205120612071208120912101211121212131214121512161217121812191220122112221223122412251226122712281229123012311232123312341235123612371238123912401241124212431244124512461247124812491250125112521253125412551256125712581259126012611262126312641265126612671268126912701271127212731274127512761277127812791280128112821283128412851286128712881289129012911292129312941295129612971298129913001

The taxing authorities which levy property taxes against your property will soon hold Public Hearings to adopt budgets and tax rates for the next year. The purpose of these Public Hearings is to receive opinions from the general public and to answer questions on the proposed tax change and budget Prior to Taking Final Action. Each taxing authority may Amend or Alter its proposals at the hearing.

			COLUMN 1**	COLUMN 2**	COLUMN 3**	
Taxing Authority	Additional Exemptions Granted*	Taxable Value	Your Property Taxes Last Year	Your Taxes This Year If PROPOSED Budget Change Is Made	Your Taxes This Year If NO Budget Change Is Made	A Public Hearing On The Proposed Taxes And Budget Will Be Held:
OSCEOLA COUNTY GOVT						
Osceola Co 300		679,479	.00	4,477.50	4,368.30	Sept 9, 5:05 PM 1 Courthouse Square
EMER MED SRV		679,479	.00	611.33	596.45	
SAVE OSCEOLA		679,479	.00	83.92	83.92	
FLA PUBLIC SCHOOLS						
SCH STATE LW		679,479	.00	3,509.51	4,191.03	Sept 8, 5:05 PM
SCH-LOCAL BD		679,479	.00	1,697.34	2,033.00	817 B111 Beck Blvd.
FLA DEPT OF TRANS						
FLA ECONOMIC PROTECTS						
FLA WATER MGMT						
SO FL WATER		679,479	.00	173.20	199.83	Sept 9, 5:15 PM
SFWMD EVERG		679,479	.00	60.75	70.19	3301 Gunn Club Rd.
SFWMD OKEE		679,479	.00	190.05	219.68	
FLA INDEPENDENT BUS CO						
FLA VOTER APPROVED						
VOTE DEBT		679,479	.00	.00	.00	Sept 9, 5:05 PM 1 Courthouse Square
LIBRARY DIST		679,479	.00	316.84	316.84	
SAVE OSC DBT		679,479	.00	53.95	53.95	* Additional \$25,000 * Senior Exemption * Portability
TOTAL PROPERTY TAXES			.00	11,174.39	12,133.19	** SEE REVERSE SIDE FOR EXPLANATION

	Market Value	Assessed Value	Exemptions	Base Taxable Value
YOUR PROPERTY VALUE LAST YEAR: 2008	0	0	0	0
YOUR PROPERTY VALUE THIS YEAR: 2009	704,479	704,479	25,000	679,479

***SAVE OUR HOMES* CAP VALUE:	Does not apply to Tangible	**TAXES SAVED BY "SAVE OUR HOMES":	Does not apply to Tangible
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➤ IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, OR IF YOU ARE ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT:

2505 East Irio Bronson Memorial Highway, Kissimmee, FL 34744
CUSTOMER SERVICE: 407-742-5020

Y IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD; PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE: SEPTEMBER 8, 2009

► YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT. Questions about non-ad valorem assessments should be directed to the Office of Management and Budget at 407-742-1823.

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS				
Levying Authority	Purpose of Assessment	Units	Rate	Assessment
SEE REVERSE SIDE FOR EXPLANATION			TOTAL	